

# CITY OF RIALTO

## AGENDA REPORT

For City Council, Rialto Utility Authority and Redevelopment Agency  
Meeting of March 22 2011

TO:	Honorable Mayor and Council Members Honorable Authority Chair and Board Members Honorable Agency Chair and Board Members
APPROVAL:	Mark Kling, Police Chief/ Interim City Administrator/ Executive Director
FROM:	Donna Vickers, Interim Chief Financial Officer
SUBJECT:	Resolutions amending estimated revenues and appropriations for the FY10/11 budgets of the City, Rialto Utility Authority and Redevelopment Agency.
DATE:	March 15, 2011

### **BACKGROUND:**

Key elements in the budget process that keep the budget document useful include: 1) the initial development of estimated revenues and appropriations; 2) interim monitoring; 3) one-time adjustments (i.e. grants, projects); 4) mid-year review; and 5) necessary modifications of budget appropriations and estimated revenues.

The mid-year review process is intended to address significant variances that are found and to make budget adjustment recommendations to Council. These recommendations are based on the results of staff analysis of revenues and expenditures for the first six months of the year, as well as, based on new information which was not available during the budget process.

The resolutions recommended for Council approval authorize adjustments to estimated revenues and expenditure appropriations that are deemed necessary for various reasons, including:

- 1) Revenue receipts increased or reduced due to current trends (e.g., economy, development, program levels, State estimates)
- 2) Expenditure adjustments associated with unanticipated savings or necessitated by changes in expected revenues or new requests based on available resources.

This report is intended to document the findings of the mid-year review and provide Council with the information needed to approve the recommended resolutions. Since the Exhibits provide detailed line item changes that are being recommended, this section of the report will highlight only key observations.

## **ANALYSIS/DISCUSSION**

As the current recession entered into its third year, the FY11 adopted budget already included budget cuts to reflect the economic downturn that has resulted in the weakening of revenues. Strategies to reduce costs have included: 1) Maintaining the 52 vacant positions which are frozen, as well as removing the related funding from the budget (30 of those positions are savings to the General Fund); 2) Drastically cutting capital expenditures; 3) Reducing other services and supplies; 4) Obtaining compensation concessions from employee groups; 5) Procuring discounts or price freezes from vendors; 6) Utilizing volunteers, grant funded contract staff and interns whenever possible; 7) Proposing new fees for cost recovery of certain activities. Operating expenditures are projected to exceed operating revenues by a total of \$10.5M, necessitating an advance from the following sources to balance the budget:

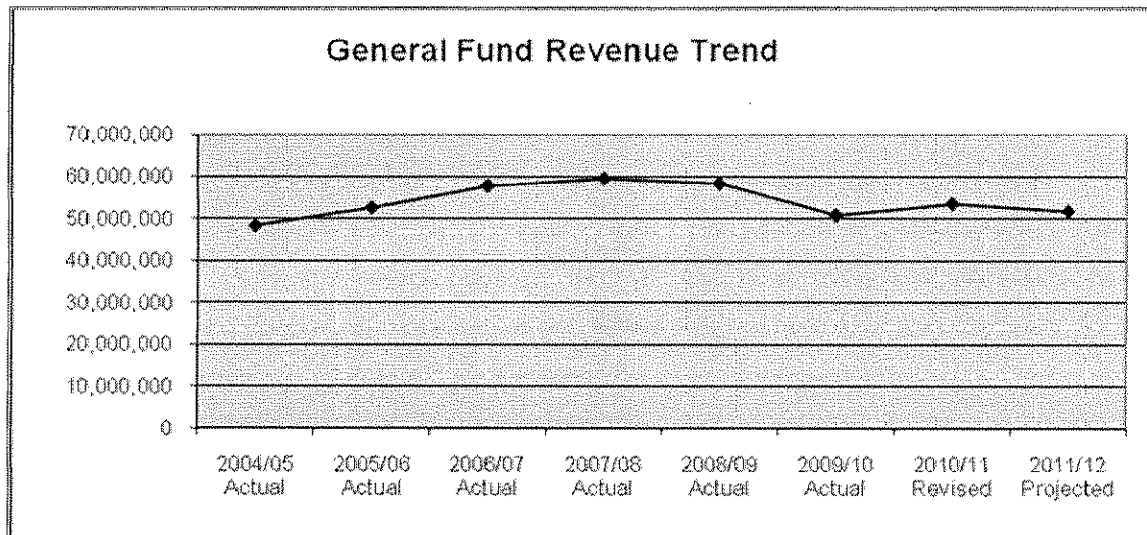
1. An additional one time loan repayment from RUA of \$4M.
2. The remaining deficit of approximately \$6.5M is funded through the use of General Fund contingency reserves. \$4M was anticipated but the additional \$1.9 will need to come from reserves.

### **General Fund Highlights of Revenue Changes:**

The final adjusted estimated revenues in the General Fund include a total reduction of \$1.7M. These include the following decreases:

- ❖ Sales tax revenues have continued to decline because of continuing weakness in the consumer economy, including tepid employment markets, declining household incomes, and depressed consumer confidence. The result has been a drop in consumer spending which has impacted sales taxes revenues. A 3% decrease from the original estimate is required which amounts to a reduction of \$200K. Retail sales appear to have bottomed out, and the City may finally see modest growth in FY 12 as fuel prices and business activity increase.
- ❖ Property tax revenues continue to slide downward. Property tax revenues tend to trend downward even after economic recovery commences due to the belated assessment billing and collection process. Property tax assessments have been reduced as property values are marked to market by the assessor's office as a result of transactions or assessment appeals. Based on current trend, an 8% decrease from original estimate is required which accounts to a reduction of \$362K.
- ❖ The City's share of the In Lieu Property Tax (VLF SWAP) and In Lieu Property Tax (Sales Tax-Triple Flip) for this fiscal year is below the original estimate. As with the property tax revenues, these revenues decline in proportion with the reduction of property tax assessments. Based on updated information received from the County last December, a 6% decrease from original estimate is required which accounts to a reduction of \$646K.
- ❖ Police Traffic Division and RUSD Contract revenues are below projections. Vacancies in personnel affect the revenues to generate fines/fees from Parking, Towing and Impound, and RUSD Contract for School Resource Officers (SRO). Also, the 429 W Rialto PD Annex facility to hold the Impound Program will not open until the next fiscal year. These amount to a reduction of \$430K.

The chart below illustrates the trends in the City's General Fund revenues. The FY11 and FY12 estimates illustrate the multi-year economic slide negatively affecting General Fund revenues. Current revenues have returned to FY05 levels.



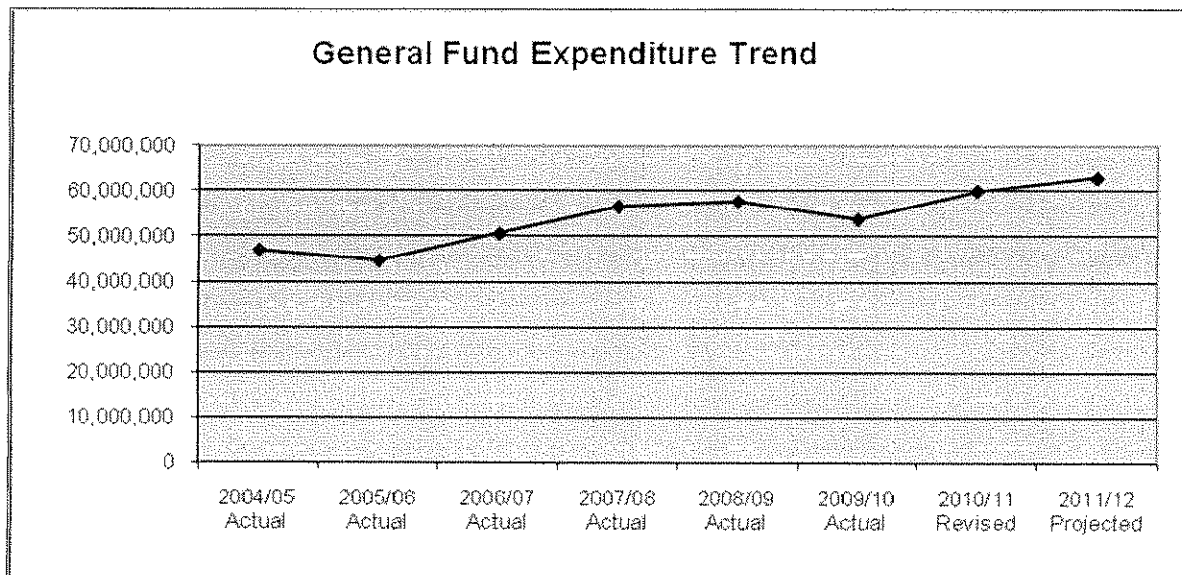
### **General Fund Expenditures:**

The final adjusted appropriations in the General Fund include a net increase of \$220K. These include the following increases:

- ❖ A new pension plan was implemented in December, 2010. To date, 51 employees have separated since the beginning of this fiscal year; 40 of those positions are salary and benefit savings to the General Fund which amount to a decrease of \$2.4M in expenditures. Other funds have experienced a decrease in expenditures of \$300K. The cost associated with the separation of all personnel was not included in the adopted budget. This pertains to the cash out of their remaining sick and vacation balances pursuant to their MOU. These benefits amount to an increase of \$2.5M in expenditures, with 100% being charged to the General Fund. Including vacant/unfunded positions before the beginning of the fiscal year, the City's workforce has shrunk by a total of 103 positions or 23% of the FTE budgeted workforce; 68 of those positions are from the General Fund. The net effect of these adjustments is an increase in expenditure of \$100K.
- ❖ The increases in the expenditure budget of the remaining \$120K substantially come from Police (increase of \$90K for legal costs) and Human Resources (increase of \$15K for Public Safety's recruitment for next fiscal year's positions).

The chart below illustrates how expenditures have continued to grow throughout the years. The revised costs for FY11 include mid-year reductions and adjustments along with the increased costs due to employee separations.

Costs in FY12 and beyond are expected to increase significantly as a result of rapidly increasing labor costs. The confluence of declining revenues and increasing costs creates a sizable challenge for the City to adopt a structurally balanced budget.



### **General Fund Reserves:**

The reserve policy acknowledges that the General Fund is ultimately responsible for any deficiencies that arise in the General Fund and other City funds (i.e. the Recreation, landscape maintenance districts, etc.). The City Council adopted reserve goal is 50% of the expenditure budget. The contingency reserve at June 30, 2010, was \$34.1M per the audited financial statements. Of this reserve amount, only \$7.8M would be available for unplanned contingencies as the remaining reserve has either been designated, assigned or Council has given direction for these reserve amounts.

The beginning available resources of \$4.6M, as stated in the "Summary by Fund" attachment, was set aside at the end of the last fiscal year from reserves to allow the City to meet the approved budget, and the obligations of encumbered purchase orders and capital budgets, which were carried forward.

After mid-year review was completed, revenue losses of \$1.7M (net) and expenditure increases of \$220K (net) are being recommended. The end result is that expenditures will exceed revenues by \$6.5M. By year end, based on budget and the use of the specific reserves described above, an additional deficit of \$1.9M is being projected, which will need to be funded from General Fund Contingency reserves.

### **Other City Funds:**

- ❖ Special Revenue funds show a decrease in revenues of \$950K mostly due to the development impact fees associated with the Telacu III project being pushed out to FY2011-12.
- ❖ The Traffic Congestion Relief Fund shows an increase of \$250K in expenditures to assist in funding CIP projects such as Foothill Improvements, Slurry Seal and Overlay & Widening projects.
- ❖ The Wastewater Fund shows a decrease in revenues of \$500K mostly due to the development impact fees associated with the Telacu III project being pushed out to FY2011-12.
- ❖ The Water Fund shows a reduction in expenditures of \$440K due to the completion of East Watermain project (\$240K) and an updated RUA Contract transfer to the General Fund. Additionally, RUA has salary savings from current employees who separated this fiscal year.
- ❖ The Redevelopment Agency (RDA) funds show a net decrease of \$1.3M after all the mid-year adjustments. The gross assessed valuation for added territory has declined by approximately 12% from FY10 and half-year results reflect declining tax increments. A reduction in the tax increments have been made for \$1.5M. As reflected in the available resources page titled "Summary by Fund", the RDA will use \$47M of available resources, which are bond proceeds received in prior years.

### **Future Budget Challenges:**

- ❖ As part of the Fiscal Year 12 State of California budget proposal, Governor Brown proposed a complete elimination of redevelopment in California. The elimination of RDA would slow statewide economic recovery. The City's impacts could include indefinite postponement of the Renaissance Rialto project, eliminate of future affordable housing projects and owner-occupied rehabilitation programs, and substantial reductions in general infrastructure projects. Efforts to encourage business development for new and existing businesses would be reduced. In addition, the Agency contributes approximately \$1.5 million per year to the City general fund for fixed overhead and this transfer will be eliminated effective July 1, 2011 under the Governor's proposal.
- ❖ Employee Benefit Costs continue to rise. These retirement, health care, and other post-employment benefits have been very generous to the employees but the City's costs have risen by more than 300%. In the future, the City will need to consider a more equitable distribution of the costs and benefits between the employee and employer.
- ❖ Overtime costs in the Fire Department remain an area of concern. With staff levels based upon the "Constant Staffing" model, overtime has gone up dramatically. This is compounded by staffing shortages. In the current fiscal year, estimated overtime for the Fire Department is nearly \$2.5 million. With the current staffing levels and the continued use of the constant staffing model, the amount needed for overtime is expected to increase.

- ❖ Over the past few years, the City has continued to cut the Capital Projects budget in order to support operations. As a result, funds may be unavailable should something come up that needs immediate attention. Last year when the air conditioning systems went out in the City, there was not enough budgeted funds available to fix the systems. As a result, the City had to take money from an unbudgeted source. Capital Projects are an essential and unavoidable cost of doing business and the City can only postpone the inevitable for a short period of time. Eventually capital will need to be expended to replace aging facilities and equipment, or even greater costs will be incurred with maintenance and repairs.

## **Conclusion**

The City's budget challenges are significant. Because revenues have declined by approximately \$7 million from recent peaks a few years ago, while expenditures have increased by \$12 million, the City has a substantial structural deficit heading into the FY 12 budget year. Actions of the state and federal government may also have significant budgetary implications. Staff and Council will soon be addressing these issues as part of the FY 12 budgetary review process.

The mid-year process provides the City with a method for fine-tuning and managing the budget. Most of the changes recommended are due to impacts of the economy while some are technical in nature. All the departments were involved in reviewing the budget and making recommendations. The impacts of the economy have been considered with the recommendations presented.

## **ENVIRONMENTAL IMPACT:**

None.

## **LEGAL REVIEW:**

The City/Authority/Agency Attorney has reviewed and approved the staff report and resolutions.



\_\_\_\_\_  
City/Authority/Agency Attorney

## **FINANCIAL IMPACT:**

Funds have been reviewed and analyzed. The recommended adjustments to estimated revenues and expenditure appropriations are based on current trends and additional information from the State, County and available resources. The attached Exhibits provide account numbers, recommended adjustments and a description of the adjustments.



\_\_\_\_\_  
Interim Chief Financial Officer

## **RECOMMENDATION:**

Staff recommends that City Council, Rialto Utility Authority and Redevelopment Agency approve the Resolutions amending the City, Rialto Utility Authority (RUA) and Redevelopment budgets as detailed in the exhibits.

### Attachments:

- 1) **City Resolution & Exhibit A** – This Resolution and Exhibit detail the recommendations for Council action to adjust estimated revenues and expenditure appropriations for various City funds.
- 2) **RUA Resolution & Exhibit A** – This Resolution and Exhibit detail the recommendations for Council action to adjust estimated revenues and expenditure appropriations for the Rialto Utility Authority funds.
- 3) **RDA Resolution & Exhibit A** – This Resolution and Exhibit detail the recommendations for Agency Board action to adjust estimated revenues and expenditure appropriations for the Redevelopment Agency.
- 4) **Summary by Fund** - This schedule shows available beginning resources, the impact of the current budget and the recommended budget adjustments, and the resulting ending available resources. The beginning available resources column was determined based on an analysis of available working capital, undesignated and unreserved fund balances and available cash balances as of June 30, 2010. This schedule provides a conservative outlook of the status of each fund assuming all budgeted revenues and expenditures occur as projected.

Prepared by:

Donna Vickers, Interim Chief Financial Officer

Caroline Cruz-Contreras, Acting Senior Administrative Analyst

**RESOLUTION NO.**\_\_\_\_\_

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
RIALTO, CALIFORNIA, AMENDING ITS FISCAL BUDGET FOR  
2010-2011**

**WHEREAS**, the budget for fiscal year 2010-2011 of the City of Rialto has been adopted by this Council in its original form, and said budget will need to be amended at times to fulfill the goals of the City; and

**WHEREAS**, the City departments may not exceed their appropriations by character of expense, with character of expense being defined as personnel services, services and supplies, capital outlay, debt service and transfers, without the consent of the City Administrator; and

**WHEREAS**, the City Administrator may transfer appropriations, between departments and within their respective funds, as long as those appropriations do not exceed their fund total unless approved by Council; and

**WHEREAS**, the City departments may not hire in excess of the approved number of positions in job classification as indicated by the budget detail without the consent of the City Council; and

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIALTO DOES  
HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:**

**Section 1:** That the City Council of the City of Rialto amends its 2010-2011 fiscal budget as defined in Exhibit "A" per the Mid Year Review recommendations.

///

**PASSED APPROVED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

GRACE VARGAS, Mayor



1 **ATTEST:**

2  
3  
4 \_\_\_\_\_  
5 BARBARA McGEE, City Clerk  
6  
7

8 **APPROVED AS TO FORM:**

9  
10 \_\_\_\_\_  
11 JIMMY GUTIERREZ, City Attorney  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

1 **STATE OF CALIFORNIA** )  
2 **COUNTY OF SAN BERNARDINO** ) ss  
3 **CITY OF RIALTO** )

4 I, Barbara McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing  
5 Resolution No. \_\_\_\_ was duly passed and adopted at a regular meeting of the City Council of the City of  
6 Rialto held on the \_\_\_\_ day of \_\_\_\_\_, 2011.

7 Upon motion of Council Member \_\_\_\_\_, seconded by Council Member \_\_\_\_\_,  
8 the foregoing Resolution No. \_\_\_\_ was duly passed and adopted.

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

13  
14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of  
15 Rialto this \_\_\_\_ day of \_\_\_\_\_, 2011.

16  
17 \_\_\_\_\_  
18 BARBARA McGEE, CITY CLERK  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

City of Rialto  
Mid Year Review 2011  
Council Actions by Fund - City Funds  
Exhibit 'A'

Account Number	Department	Account Description	Change Amount	Comment
<b>Revenues</b>				
<b>General Fund</b>				
010 400 0001 7102 General Fund		In Lieu Property Tax (VLF)	29,105	Increase VLF based from County Notification letter.
010 400 0001 7103 General Fund		Property Tax	(362,715)	Decrease based on actual trend, no Prop 1A payment.
010 400 0001 7110 General Fund		Sales Tax	(200,000)	Decrease based on actual trend.
010 400 0001 7111 General Fund		In Lieu Property Tax (Sales Tax)	(675,400)	Decrease of Triple Flip reimbursement based from County Notification letter.
010 400 0001 7116 General Fund		Franchise Fees	70,000	Increase based on actual trend.
010 400 0001 7131 General Fund		Utility User Tax	(168,750)	Decrease based on actual trend.
010 400 0001 7132 General Fund		Utility User Tax	(80,000)	Decrease based on actual trend.
010 400 0001 7133 General Fund		Utility User Tax	35,000	Increase based on actual trend.
010 400 0001 7134 General Fund		Utility User Tax	100,000	Increase based on actual trend.
010 400 0001 7302 General Fund		Court Fines (County)	(32,000)	Decrease based on actual trend.
010 400 0001 7303 General Fund		Other Fines/Forfeiture	10,000	Increase based on actual trend.
010 400 0001 7516 General Fund		State Mandated Reimbursements	25,000	Increase based on actual trend.
010 400 0001 7707 General Fund		Gain on Disposition	400	Increase based on actual trend.
010 400 0001 7710 General Fund		Damage Recovery/Restitution	10,000	Increase based on actual trend.
010 400 0001 7727 General Fund		RUA Contract payment	(68,000)	Decrease based on revised RUA analysis of the contract calculation due to salary savings.
010 400 2153 7113 General Fund		Transient Occupancy Tax	(45,000)	Decrease based on actual trend, decline in Empire Inn & Suites.
010 400 2153 7201 General Fund		Business License	100,000	Increase based on actual trend and one-time customer payment.
010 400 2153 7303 General Fund		Other Fines/Forfeiture	(5,000)	Decrease based on actual trend.
010 400 2153 7617 General Fund		Reproduction Charges	125	Increase based on actual trend.
010 400 2153 7760 General Fund		Administrative fee	10,000	Increase based on actual trend.
010 400 4295 7303 General Fund		Other Fines/Forfeiture	(10,000)	Due to economic downturn, liens on admin citations were halted.
010 400 4295 7648 General Fund		Nuisance Rev	(2,500)	Reimbursement of board up fees.
010 400 4295 7799 General Fund		Misc Rev	16,450	Insurance reimbursement for Code truck stolen/crashed.
010 400 4296 7299 General Fund		Other Lice. & Permits	(20,000)	Mutli Unit Residential Inspection Program (MURIP) - this is the second year of a two year revenue cycle; most of the revenues have been received in prior year.
010 400 4296 7303 General Fund		Other Fines/Forfeiture	(1,000)	Department was directed not to assess/collect late fees due to the economic downturn.
010 400 4296 7760 General Fund		Administrative fee	(9,000)	Mutli Unit Residential Inspection Program (MURIP) - this is the second year of a two year revenue cycle; most of the revenues have been received in prior year.
010 400 5150 7710 General Fund		Damage Recovery/Restitution	(33,000)	Decrease based on actual trend.
010 400 6150 7125 General Fund		Prop 172 Sales Tax	(25,000)	Decrease based on actual trend.
010 400 6281 7551 General Fund		Rialto Traffic Safety Grant	10,000	Reimbursement for "Avoid the 25" DUI program.
010 400 6284 7615 General Fund		Crime Report Copying	7,500	Increase based on actual trend.
010 400 6284 7621 General Fund		Police Accident Report	22,500	Increase based on actual trend.
010 400 6287 7628 General Fund		PD General Svc	(15,000)	Currently no personnel working for the Drug Enforcement Administration (DEA) program; therefore, no reimbursement expected.
010 400 6288 7520 General Fund		RUSD Contract - SRO's	(30,000)	As of January 1, 2011 there has been a reduction of School Resource Officers reporting to Rialto Unified School District, from 4 to 2. The reduction came when one employee retired and the other was reassigned to Patrol.

City of Rialto  
Mid Year Review 2011  
Council Actions by Fund - City Funds  
Exhibit 'A'

Account Number	Department	Account Description	Change Amount	Comment
010 400 6298 7116 General Fund		Franchise Fees - Towing	(135,000)	Decrease in personnel from 6 to 1 Parking Enforcement Officer position; therefore, revenues to generate these fees are decreased.
010 400 6298 7301 General Fund		Parking Fines (City)	(110,000)	Decrease in personnel from 6 to 1 Parking Enforcement Officer position; therefore, revenues to generate these fees are decreased.
010 400 6298 7697 General Fund		Police Impound Fees	(155,000)	429 W Rialto/PD Annex facility to hold an Impound Program expected to start next fiscal year.
<b>010 Total</b>			<b>(1,736,285)</b>	
<b>Special Revenue Funds</b>				
204 400 7326 9206 Transportation Development Fund		Transfers In - F206	32,376	Increase to cover cost not reimbursable by grant; source - Fund 206 Traffic Congestion Relief AB2928.
<b>204 Total</b>			<b>32,376</b>	
210 400 4760 7639 Park Development		Park Development Fee	(337,465)	Telacu III pushed out to 2012.
<b>210 Total</b>			<b>(337,465)</b>	
213 400 6952 7540 Local Law Enforcement Grant		Local Law Enforcement Block Grant	55,780	Increase due to prior year budget for FY11 Justice Assistance Grant was not fully carried forward to current year.
<b>213 Total</b>			<b>55,780</b>	
217 400 5176 7679 Fire Development		Development Impact Fee	(46,315)	Telacu III pushed out to 2012.
<b>217 Total</b>			<b>(46,315)</b>	
218 400 6282 7679 Police Development		Development Impact Fee	(113,750)	Telacu III pushed out to 2012.
<b>218 Total</b>			<b>(113,750)</b>	
219 400 6091 7815 Asset Forfeiture		Asset Forfeitures	132,000	Increase based on actual trend.
219 400 6093 7815 Asset Forfeiture		Asset Forfeitures	2,300	Increase based on actual trend.
<b>219 Total</b>			<b>134,300</b>	
220 400 8348 7679 Open Space Development		Development Impact Fee	(19,575)	Telacu III pushed out to 2012.
<b>220 Total</b>			<b>(19,575)</b>	
221 400 6949 7551 Rialto Traffic Safety Grant		Rialto Traffic Safety Grant	(27,550)	Grant Closed.
221 400 6950 7551 Rialto Traffic Safety Grant		Rialto Traffic Safety Grant	(9,710)	Grant Closed.
<b>221 Total</b>			<b>(37,260)</b>	
224 400 7670 7103 Landscape & Lighting District No. 2		Prior Year Secured/Unsecured	(10,000)	Decrease based on actual trend.
<b>224 Total</b>			<b>(10,000)</b>	
225 400 7680 7103 Landscape Maintenance District		Prior Year Secured/Unsecured	(17,000)	Decrease based on actual trend.
225 400 7680 7107 Landscape Maintenance District		Landscape Maint Tax	(26,000)	Decrease based on actual trend.
<b>225 Total</b>			<b>(43,000)</b>	
230 400 4720 7662 Drainage Development		Development Impact Fee	(109,635)	Telacu III pushed out to 2012.
<b>230 Total</b>			<b>(109,635)</b>	
245 400 2125 7103 PERS Property Tax		Prior Year Secured/Unsecured	415	Unexpected Revenue.
<b>245 Total</b>			<b>415</b>	
250 400 4312 7679 Traffic Development		Development Impact Fee	(318,105)	Telacu III pushed out to 2012.
250 400 4314 7679 Traffic Development		Development Impact Fee	(3,845)	Telacu III pushed out to 2012.
<b>250 Total</b>			<b>(321,950)</b>	
270 400 2147 7679 General Facilities Development		Development Impact Fee	(32,475)	Telacu III pushed out to 2012.
270 400 4315 7679 General Facilities Development		Development Impact Fee	(5,535)	Telacu III pushed out to 2012.
<b>270 Total</b>			<b>(38,010)</b>	
282 400 2282 7104 Business Improvement District		Property Tax/Special District	(93,000)	Discontinuation of program.
<b>282 Total</b>			<b>(93,000)</b>	
234 400 1856 7833 Community Dev. Block Grant (Entitl)		HCD Allocations	(95,086)	Decrease to match anticipated expenditures for pending projects and reflect available grant funding.
234 400 2160 7833 Community Dev. Block Grant (Entitl)		HCD Allocations	76,822	Increase to match anticipated expenditures for pending projects and reflect available grant funding.
<b>234 Total</b>			<b>(18,264)</b>	

**City of Rialto**  
**Mid Year Review 2011**  
**Council Actions by Fund - City Funds**  
**Exhibit 'A'**

Account Number				Department	Account Description	Change Amount	Comment
490	400	4860	7105	Street Lighting Asst. District	Property Assessment	(22,000)	Decrease based on actual trend.
490	400	4860	9224	Street Lighting Asst. District	Transfer - In	69,300	Reimbursement from LLMD2 for prior year expenses.
<b>490 Total</b>						<b>47,300</b>	
<b>Total Special Revenues Funds</b>						<b>(918,053)</b>	
<b>Enterprise Funds</b>							
610	400	7150	7402	Airport Operations	Rents & Concessions	(100,000)	Master leases transferred to RDA.
<b>610 Total</b>						<b>(100,000)</b>	
640	400	8090	7814	Recreation & Community Service	Grant Funds	2,320	Grant funds for Senior Center.
640	400	8342	7641	Recreation & Community Service	Child Development	(6,000)	Participation lower than anticipated due to free alter school program at elementary schools.
640	400	8344	7402	Recreation & Community Service	Rents & Concessions	1,000	Increase snack bar sales.
640	400	8344	7407	Recreation & Community Service	Simonson Center Rent	500	Increased facility reservations at Pool.
640	400	8344	7623	Recreation & Community Service	Swimming Program	(15,000)	Lower participation than anticipated.
640	400	8345	7407	Recreation & Community Service	Rents & Concessions	5,000	Increased snack bar sales.
640	400	8345	7624	Recreation & Community Service	Sports Center Program	(24,000)	Less participation in fee-based programs at Fitness Center.
640	400	8345	7650	Recreation & Community Service	Racquet/Fitness	(18,000)	Decrease based on actual trend, lower participation.
640	400	8347	7622	Recreation & Community Service	Sports Fee	(25,000)	Decrease based on actual trend, lower participation.
640	400	8352	7638	Recreation & Community Service	Cultural Art Fees	(3,500)	Decrease based on actual trend, lower participation.
<b>640 Total</b>						<b>(82,680)</b>	
680	400	7150	7727	Utility Billing	RUA Contract payment	(188,370)	Decrease based on revised RUA analysis of the contract calculation due to salary savings.
<b>680 Total</b>						<b>(188,370)</b>	
<b>Total Enterprise Funds</b>						<b>(371,050)</b>	
<b>Internal Service Funds</b>							
710	400	4260	7235	Eng. & Development Services	Temp Sign Permit	(3,000)	Decrease based on actual trend.
710	400	4260	7594	Eng. & Development Services	Planning variance review	(1,500)	Decrease based on actual trend.
710	400	4260	7596	Eng. & Development Services	Lot Line and Lot splits	(7,000)	No lot splits anticipated.
710	400	4260	7600	Eng. & Development Services	Specific plan review	(4,500)	No known specific plans to review.
710	400	4260	7604	Eng. & Development Services	Home occupancy certificate	(2,500)	Decrease based on actual trend.
710	400	4260	7605	Eng. & Development Services	Zone change	(4,000)	General plan is new and should have few zone changes.
710	400	4260	7606	Eng. & Development Services	Conditional Development	25,000	Increase based on actual trend.
710	400	4260	7607	Eng. & Development Services	Geologic & Landscape	(1,500)	Decrease based on actual trend.
710	400	4260	7608	Eng. & Development Services	Environmental Review	(13,000)	Decrease based on actual trend.
710	400	4261	7208	Eng. & Development Services	Single Fam-Tract Bldg	(20,000)	Decrease based on actual trend.
710	400	4261	7209	Eng. & Development Services	Plumbing Permit	(15,000)	Decrease based on actual trend.
710	400	4261	7210	Eng. & Development Services	Electrical Permit	(10,000)	Decrease based on actual trend.
710	400	4261	7211	Eng. & Development Services	Mechanical permit	1,500	Increase based on actual trend.
710	400	4261	7213	Eng. & Development Services	Energy No-fee permit	(1,500)	Decrease based on actual trend.
710	400	4261	7222	Eng. & Development Services	Single Fam-Custom Bld	2,140	Increase based on actual trend.
710	400	4261	7226	Eng. & Development Services	Commercial Building Permit	5,000	Fire Station 202 permit fees.
710	400	4261	7229	Eng. & Development Services	Re-roof commercial	(1,500)	Decrease based on actual trend.
710	400	4261	7231	Eng. & Development Services	Block wall permit	(2,000)	Decrease based on actual trend.
710	400	4261	7232	Eng. & Development Services	Industrial building permit	(3,500)	Cactus - change of use.
710	400	4261	7602	Eng. & Development Services	Issuance fee	(10,000)	Lesser anticipated revenues in the second half of the year.
710	400	4261	7610	Eng. & Development Services	Residential plan checks	(15,000)	Lesser anticipated revenues in the second half of the year.

**City of Rialto**  
**Mid Year Review 2011**  
**Council Actions by Fund - City Funds**  
**Exhibit 'A'**

Account Number	Department	Account Description	Change Amount	Comment
710 400 4261 7631	Eng. & Development Services	Special Investigation Fee	(20,000)	RDA not staffed to keep up with more than 600 foreclosed properties at once.
710 400 4261 7637	Eng. & Development Services	Fire plan check	5,000	New requirements for sprinkler systems.
710 400 4261 7647	Eng. & Development Services	Commercial Plan Checks	55,000	Increase based on actual trend.
710 400 4261 7655	Eng. & Development Services	Industrial plan check	(8,500)	Decrease based on actual trend.
710 400 4261 7685	Eng. & Development Services	Plumbing plan check	15,000	Increase due to Senior project of Rialto & Riverside.
710 400 4261 7686	Eng. & Development Services	Mechanical Plan Check	3,000	Increase due to Senior project of Rialto & Riverside.
710 400 4262 7613	Eng. & Development Services	Public Improvement	(5,500)	Lesser anticipated revenues in the second half of the year.
710 400 4262 7617	Eng. & Development Services	Reproduction Charges	(3,000)	Decrease based on actual trend.
710 400 4262 7625	Eng. & Development Services	Engineering Gen'l Svc	(8,000)	No anticipated reviews.
710 400 4262 7626	Eng. & Development Services	Final Map Checks	(10,000)	No maps anticipated.
710 400 4262 7636	Eng. & Development Services	Grading Plan checks	(5,000)	Lesser anticipated revenues in the second half of the year.
710 400 4265 7617	Eng. & Development Services	Preproduction Charge	(15,000)	Decrease based on actual trend.
710 400 4265 7625	Eng. & Development Services	Utility Inspection Fee	(20,000)	Decrease based on actual trend.
710 400 4265 7952	Eng. & Development Services	Dept Premium - Engineering	35,000	Increase based on actual trend.
<b>710 Total</b>			<b>(63,860)</b>	
<b>Total Internal Service Funds</b>			<b>(63,860)</b>	
<b>Total Revenue Adjustment</b>			<b>(3,089,248)</b>	

## Expenditures

<b>General Fund</b>					51 FTE have separated from the City since the beginning of this Fiscal Year. Many were long-term employees and received large payouts upon termination. Budget savings are reflected in its specific funds.
010 500 0001 1060	General Fund	Termination payoffs	2,500,000		
010 500 1148 1001	General Fund	Salaries	(184,884)		Salary savings from separated employees
010 500 1250 1001	General Fund	Salaries	(128,160)		Salary savings from separated employees
010 500 1252 1001	General Fund	Salaries	11,000		HR Analyst spending less time on AQMD than initially budgeted. Actual time spent working in home department.
010 500 1252 2021	General Fund	Other Services & Supplies	15,000		Recruitment for next fiscal year's Public Safety's certain vacant positions.
010 500 2150 1001	General Fund	Salaries	(216,301)		Salary savings from separated employees
010 500 2154 1001	General Fund	Salaries	(56,741)		Salary savings from separated employees
010 500 2156 1001	General Fund	Salaries	(88,655)		Salary savings from separated employees
010 500 4295 1001	General Fund	Salaries	(45,175)		Salary savings from separated employees
010 500 4295 2021	General Fund	Other Services & Supplies	(10,000)		Decrease based on actual trend.
010 500 5150 1001	General Fund	Salaries	(104,598)		Salary savings from separated employees
010 500 5174 1001	General Fund	Salaries	(186,628)		Salary savings from separated employees
010 500 5175 1001	General Fund	Salaries	(102,140)		Salary savings from separated employees
010 500 5630 1001	General Fund	Salaries	(109,044)		Salary savings from separated employees
010 500 6150 1001	General Fund	Salaries	(235,949)		Salary savings from separated employees
010 500 6150 2010	General Fund	Legal Svc	80,000		Increase based on actual trend.
010 500 6280 1001	General Fund	Salaries	(43,096)		Salary savings from separated employees
010 500 6281 1001	General Fund	Salaries	(586,504)		Salary savings from separated employees
010 500 6281 1020	General Fund	Overtime	10,000		Reimbursable expenditures for the "Avoid the 25" DUI program.
010 500 6284 1001	General Fund	Salaries	(25,700)		Salary savings from separated employees
010 500 6288 1001	General Fund	Salaries	(121,800)		Salary savings from separated employees
010 500 7305 1001	General Fund	Salaries	(76,215)		Salary savings from separated employees
010 500 7308 1001	General Fund	Salaries	(72,340)		Salary savings from separated employees
<b>010 Total</b>			<b>222,070</b>		

City of Rialto  
Mid Year Review 2011  
Council Actions by Fund - City Funds  
Exhibit 'A'

Account Number				Department	Account Description	Change Amount	Comment
<b>Special Revenue Funds</b>							
206	500	4317	2021	Traffic Congestion Relief AB2928	Other Services & Supplies	24,000	Street related maintenance supplies.
206	500	4317	3001	Traffic Congestion Relief AB2928	Capital Improvement	193,869	CIP projects such as Foothill Improvements, Slurry Seal and Overlay & Widening projects will use additional budget.
206	500	4317	5020	Traffic Congestion Relief AB2928	Transfers Out - F204	32,376	Increase to cover cost not reimbursable by grant in Fund 204 Transportation Development Fund.
<b>206 Total</b>						<b>250,245</b>	
219	500	6091	2011	Asset Forfeiture	Contract Svc	20,000	Increase for online data base access.
<b>206 Total</b>						<b>20,000</b>	
221	500	6949	1020	Rialto Traffic Safety Grant	Overtime	(41,435)	Decrease due to closure of grant.
221	500	6949	1050	Rialto Traffic Safety Grant	Fringe Benefits	920	Decrease due to closure of grant.
221	500	6950	1020	Rialto Traffic Safety Grant	Overtime	(19,545)	Decrease due to closure of grant.
<b>221 Total</b>						<b>(60,060)</b>	
224	500	7670	2002	Landscape & Lighting District No. 2	Electricity	20,000	Increase to correct billing from SLD1
224	500	7670	2011	Landscape & Lighting District No. 2	Contract Svc	(10,000)	Unrealized new development budget for O&M costs.
224	500	7670	5020	Landscape & Lighting District No. 2	Transfer - Special District	69,300	Increase to refund SLD for Prior Year expenses.
<b>224 Total</b>						<b>79,300</b>	
226	500	7911	1001	SCAQMD AB 2766	Salaries	(11,000)	Adjustment of actual time spent in AQMD program based on trend analysis. Offset 010-500-1252-1001
226	500	7911	2021	SCAQMD AB 2766	Other Services & Supplies	10,000	Approximately 5K needed for each of the remaining 2 events.
<b>226 Total</b>						<b>(1,000)</b>	
234	500	1850	2021	Community Dev. Block Grant (Entitl)	Other Services & Supplies	23,763	Increase to match anticipated expenditures for pending projects and reflect available grant funding.
234	500	1856	3001	Community Dev. Block Grant (Entitl)	Capital Improvement	(185,503)	Decrease to match anticipated expenditures for pending projects and reflect available grant funding.
234	500	2160	3001	Community Dev. Block Grant (Entitl)	Capital Improvement	18,399	Increase to match anticipated expenditures for pending projects and reflect available grant funding.
<b>234 Total</b>						<b>(143,341)</b>	
282	500	2282	2021	Business Improvement District	Other Services & Supplies	(93,000)	Program Discontinued.
<b>282 Total</b>						<b>(93,000)</b>	
<b>Total Special Revenues Funds</b>						<b>52,144</b>	
<b>Enterprise Funds</b>							
610	500	7150	2011	Airport Operations	Contract Svc	120	Increase in annual aviation insurance.
610	500	7150	2021	Airport Operations	Other Services & Supplies	800	Increase in Storm water Monitoring group fees.
610	500	7150	3001	Airport Operations	Capital Improvement	(50,000)	Purchase delayed until at least FY12.
<b>610 Total</b>						<b>(49,080)</b>	
640	500	8090	2021	Recreation & Community Service	Other Services & Supplies	2,320	Grant funds for Senior Center.
640	500	8150	1001	Recreation & Community Service	Salaries	(107,210)	Salary savings from separated employees
640	500	8150	1010	Recreation & Community Service	Part-Time	(1,500)	Reduction in coverage used during furloughs.
640	500	8150	2011	Recreation & Community Service	Contract Svc	(5,940)	Funds no longer needed due to copier buy-out.
640	500	8150	2021	Recreation & Community Service	Other Services & Supplies	(10,000)	Decrease by \$10K to offset dept revenue decrease.
640	500	8341	1010	Recreation & Community Service	Part-Time	(800)	Budget reduction to offset lower revenue.
640	500	8341	2011	Recreation & Community Service	Contract Svc	(410)	Fire Ext svc paid by PW.
640	500	8341	2021	Recreation & Community Service	Other Services & Supplies	(1,000)	Budget reduction to offset lower revenue.
640	500	8341	2030	Recreation & Community Service	Maint - Office Equipment	(3,000)	Power tools to be purchased next fiscal year.
640	500	8341	2040	Recreation & Community Service	Vandalism	(1,500)	Supplies encumbered in 2030.
640	500	8342	1010	Recreation & Community Service	Part-Time	(1,555)	Budget reduction to offset lower revenue.
640	500	8342	2021	Recreation & Community Service	Other Services & Supplies	(1,000)	Budget reduction to offset lower revenue.
640	500	8342	2110	Recreation & Community Service	Fleet Maint	(6,000)	Van for After School Program no longer used.
640	500	8344	1010	Recreation & Community Service	Part-Time	(1,080)	Budget reduction to offset lower revenue.

City of Rialto  
Mid Year Review 2011  
Council Actions by Fund - City Funds  
Exhibit 'A'

Account Number	Department	Account Description	Change Amount	Comment
640 500 8345 1010	Recreation & Community Service	Part-Time	(12,775)	Budget reduction to offset lower revenue.
640 500 8345 2021	Recreation & Community Service	Other Services & Supplies	(4,000)	Budget reduction to offset lower revenue.
640 500 8345 2065	Recreation & Community Service	Advertising	(4,000)	Budget reduction to offset lower revenue.
640 500 8345 3001	Recreation & Community Service	Capital Improvement	(3,000)	Racquetball courts to be resurfaced next fiscal year.
640 500 8346 1010	Recreation & Community Service	Part-Time	(5,000)	Reduction due to majority of special events already occurred.
640 500 8346 2021	Recreation & Community Service	Other Services & Supplies	(2,000)	Reduction due to majority of special events already occurred.
640 500 8346 2065	Recreation & Community Service	Advertising	(1,325)	Advertisements costing less than anticipated.
640 500 8347 1010	Recreation & Community Service	Part-Time	(175)	Budget reduction to offset lower revenue.
640 500 8347 2065	Recreation & Community Service	Advertising	(1,800)	Change in marketing strategy.
640 500 8351 2011	Recreation & Community Service	Contract Svc	(1,000)	Reductions in copier use at Senior Center.
640 500 8351 2021	Recreation & Community Service	Other Services & Supplies	(1,000)	Budget reduction to offset lower revenue.
640 500 8352 2011	Recreation & Community Service	Contract Svc	(1,500)	Lower class participation than anticipated.
640 500 8352 2021	Recreation & Community Service	Other Services & Supplies	(1,000)	Decreasing open PO's with Home Depot.
640 500 8354 1001	Recreation & Community Service	Salaries	(27,350)	Departure of Mike Moreno adj budget for CDBG Program.
640 500 8354 1010	Recreation & Community Service	Part-Time	16,725	Departure of Mike Moreno adj budget for CDBG Program.
640 500 8354 1030	Recreation & Community Service	Retirement	(7,035)	Departure of Mike Moreno adj budget for CDBG Program.
640 500 8354 1050	Recreation & Community Service	OPEB	(6,670)	Departure of Mike Moreno adj budget for CDBG Program.
640 500 8354 2021	Recreation & Community Service	Other Services & Supplies	24,330	Departure of Mike Moreno adj budget for CDBG Program.
<b>640 Total</b>			<b>(177,250)</b>	
680 500 2155 1001	Utility Billing	Salaries	(49,871)	Salary savings from separated employees
680 500 7952 1001	Utility Billing	Salaries	(94,425)	Salary savings from separated employees
680 500 7953 1001	Utility Billing	Salaries	(11,074)	Salary savings from separated employees
<b>680 Total</b>			<b>(188,370)</b>	
<b>Total Enterprise Funds</b>			<b>(414,700)</b>	
<b>Internal Service Funds</b>				
710 500 4262 1001	Eng. & Development Services	Salaries	(45,175)	Salary savings from separated employees
<b>710 Total</b>			<b>(45,175)</b>	
720 500 2145 2010	Worker's Compensation	Legal Svc	112,000	Increase in Litigation claims and settlements of old claims.
<b>720 Total</b>			<b>112,000</b>	
<b>Total Internal Service Funds</b>			<b>112,000</b>	
<b>Total Expense Adjustment</b>			<b>(73,661)</b>	
			-	
	<b>Net Adjustments</b>		<b>(3,162,909)</b>	



1 RUA RESOLUTION NO. \_\_\_\_\_

2  
3 A RESOLUTION OF THE RIALTO UTILITY AUTHORITY OF  
4 THE CITY OF RIALTO, STATE OF CALIFORNIA, AMENDING  
5 ITS FISCAL BUDGET FOR 2010-2011

6 WHEREAS, the budget for fiscal year 2010-2011 of the Rialto Utility Authority (RUA) has  
7 been adopted by this Board of Directors in its original form, and said budget will need to be amended at  
8 times to fulfill the goals of the RUA; and

9 WHEREAS, the RUA departments may not exceed their appropriations by character of expense,  
10 with character of expense being defined as personnel services, services and supplies, capital outlay, debt  
11 service and transfers, without the consent of the Executive Director; and

12 WHEREAS, the Executive Director may transfer appropriations, between departments and  
13 within their respective funds, as long as those appropriations do not exceed their fund total unless  
14 approved by the Board of Directors; and

15 WHEREAS, the RUA departments may not hire in excess of the approved number of positions  
16 in job classification as indicated by the budget detail without the consent of the Board of Directors; and

17 NOW, THEREFORE, THE RIALTO UTILITY AUTHORITY OF THE CITY OF  
18 RIALTO DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

19 **Section 1:** That the Rialto Utility Authority of the City of Rialto amends its 2010-2011 fiscal  
20 budget as defined in Exhibit "A" per the Mid Year Review recommendations.

21 ///

22 PASSED APPROVED AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2011.  
23  
24  
25

26 \_\_\_\_\_  
27 GRACE VARGAS, Chairperson  
28

1 **ATTEST:**

2  
3  
4 BARBARA McGEE, Board Secretary

5  
6  
7 **APPROVED AS TO FORM:**

8  
9  
10 JIMMY GUTIERREZ, Authority Counsel

1 **STATE OF CALIFORNIA** )  
2 **COUNTY OF SAN BERNARDINO** ) ss  
3 **CITY OF RIALTO** )

4 I, Barbara McGee, Board Secretary of the RUA, do hereby certify that the foregoing RUA  
5 Resolution No. \_\_\_\_ was duly passed and adopted at a regular meeting of the Rialto Utility Authority of  
6 the City of Rialto held on the \_\_\_\_ day of \_\_\_\_\_, 2011.

7 Upon motion of Board Member \_\_\_\_\_, seconded by Board Member \_\_\_\_\_, the  
8 foregoing RUA Resolution No. \_\_\_\_ was duly passed and adopted.

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

13  
14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the Rialto  
15 Utility Authority this \_\_\_\_ day of \_\_\_\_\_, 2011.

16  
17  
18 BARBARA McGEE, Board Secretary  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

City of Rialto  
Mid Year Review 2011  
Council Actions for Rialto Utility Authority  
Exhibit 'A'

Account Number				Department	Account Description	Change Amount	Comment
<b>Revenues</b>							
							Decrease based on actual trend. FOG revenue depends on the fuel cell project in operation. Project not at full operation mode.
660	400	7150	7664	Wastewater Enterprise - Operations	(FOG) Delivery Chg	(65,000)	
660	400	7150	7703	Wastewater Enterprise - Operations	Connection Fees	(337,300)	Telacu III pushed out to 2012.
660	400	7856	7705	Wastewater Enterprise - Operations	Plant Development Fee	(103,510)	Telacu III pushed out to 2012.
<b>660 Total</b>						<b>(505,810)</b>	
670	400	7150	7667	Water Enterprise - Operations	Municipal water sales	30,000	Increase based on actual trend.
670	400	7952	7677	Water Enterprise - Operations	Fire Line Installation	(43,010)	No development in process.
670	400	7953	7679	Water Enterprise - Operations	Development Impact Fee	(29,380)	Telacu III pushed out to 2012.
<b>670 Total</b>						<b>(42,390)</b>	
<b>Total Revenue Adjustment</b>						<b>(548,200)</b>	
<b>Expenditures</b>							
							Decrease based on revised RUA analysis of the contract calculation due to salary savings.
660	500	7150	2011	Wastewater Enterprise - Operations	Contract Svc	(58,940)	
<b>660 Total</b>						<b>(58,940)</b>	
							Decrease based on revised RUA analysis of the contract calculation due to salary savings.
670	500	7150	2011	Water Enterprise - Operations	Contract Svc	(197,440)	
670	500	7958	3001	Water Enterprise - Operations	Capital Improvement	(245,000)	Easton Watermain completed reduced remaining budget.
<b>670 Total</b>						<b>(442,440)</b>	
<b>Total Expense Adjustment</b>						<b>(501,380)</b>	
<b>Net Adjustments</b>						<b>(1,049,580)</b>	

1 RDA RESOLUTION NO. \_\_\_\_\_

2  
3 A RESOLUTION OF THE RIALTO REDEVELOPMENT AGENCY  
4 OF THE CITY OF RIALTO, CALIFORNIA, AMENDING ITS  
5 FISCAL BUDGET FOR 2010-2011

6 WHEREAS, the budget for fiscal year 2010-2011 of the Redevelopment Agency has been  
7 adopted by this Agency in its original form, and said budget will need to be amended at times to fulfill  
8 the goals of the Redevelopment Agency; and

9 WHEREAS, the Agency departments may not exceed their appropriations by character of  
10 expense, with character of expense being defined as personnel services, services and supplies, capital  
11 outlay, debt service and transfers, without the consent of the Executive Director; and

12 WHEREAS, the Executive Director may transfer appropriations, between departments and  
13 within their respective funds, as long as those appropriations do not exceed their fund total unless  
14 approved by the Agency; and

15 WHEREAS, the Agency departments may not hire in excess of the approved number of  
16 positions in job classification as indicated by the budget detail without the consent of the Agency; and

17 NOW, THEREFORE, THE REDEVELOPMENT AGENCY OF THE CITY OF RIALTO  
18 DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

19 Section 1: That the Rialto Redevelopment Agency of the City of Rialto amends its 2010-  
20 2011 fiscal budget as defined in Exhibit "A" per the Mid Year Review recommendations.

21 ///

22 PASSED APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2011.  
23  
24  
25

26 \_\_\_\_\_  
GRACE VARGAS, Chairperson  
27  
28

1 **ATTEST:**

2

3

4 BARBARA McGEE, Agency Secretary

5

6

7 **APPROVED AS TO FORM:**

8

9

10 JIMMY GUTIERREZ, Agency Counsel

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

1 **STATE OF CALIFORNIA** )  
2 **COUNTY OF SAN BERNARDINO** ) ss  
3 **CITY OF RIALTO** )

4 I, Barbara McGee, Agency Secretary of the Rialto Redevelopment Agency, do hereby certify  
5 that the foregoing RDA Resolution No. \_\_\_\_ was duly passed and adopted at a regular meeting of the  
6 Redevelopment Agency of the City of Rialto held on the \_\_\_\_ day of \_\_\_\_\_, 2011.

7 Upon motion of Agency Member \_\_\_\_\_, seconded by Agency Member \_\_\_\_\_,  
8 the foregoing RDA Resolution No. \_\_\_\_ was duly passed and adopted.

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

13  
14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the Rialto  
15 Redevelopment Agency this \_\_\_\_ day of \_\_\_\_\_, 2011.

16  
17  
18 BARBARA McGEE, Agency Secretary  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

City of Rialto  
Mid Year Review 2011  
Council Actions for Redevelopment Agency Funds  
Exhibit 'A'

Account Number				Department	Account Description	Change Amount	Comment
c	d	e	f	h	i	j	k
<b>Revenues</b>							
235	400	1750	7103	RDA Low/Mod Housing	Prior Year Secured/Unsecured	108,000	Increase based on actual trend.
235	400	1750	7160	RDA Low/Mod Housing	Tax Increment	(60,000)	Decrease based on actual trend.
235	400	1750	7161	RDA Low/Mod Housing	Tax Increment	(167,500)	Decrease based on actual trend.
235	400	1750	7162	RDA Low/Mod Housing	Tax Increment	(40,000)	Decrease based on actual trend.
235	400	1750	7164	RDA Low/Mod Housing	Tax Increment	(112,500)	Decrease based on actual trend.
<b>235 Total</b>						<b>(272,000)</b>	
236	400	1793	7799	Housing Authority	Misc Rev	700,245	Partial payment on residual receipts note for Citrus Grove Phase I.
<b>236 Total</b>						<b>700,245</b>	
333	400	1750	9534	RDA - Administration	Transfers - RDA Debt Svc	10,530	Increase due to additional admin costs that are funded by a transfer from the RDA Debt Service and Low/Mod funds.
333	400	1750	9235	RDA - Administration	Transfers-RDA Low/Mod	2,800	Increase due to additional admin costs that are funded by a transfer from the RDA Debt Service and Low/Mod funds.
<b>333 Total</b>						<b>13,330</b>	
334	400	1790	7710	RDA - Capital Projects	Damage Recovery/Restitution	(90,000)	Fewer abatements being completed.
334	400	1790	7760	RDA - Capital Projects	Administrative fee	(500,000)	Reduction in admin fees due to lower administrative citation amounts.
<b>334 Total</b>						<b>(590,000)</b>	
534	400	1790	7114	RDA Debt Service	Tax Increment	(535,000)	Gross AV for added territory have declined by approx 6% from FY10 and half-year results reflect declining tax increment.
534	400	1790	7404	RDA Debt Service	Trustee interest Income	10,000	Debt Service Reserve investments should be allocated to a single account - interest rate near zero.
534	400	1791	7114	RDA Debt Service	Tax Increment	(670,000)	Gross AV for added territory have declined by approx 10% from FY10 and half-year results reflect declining tax increment.
534	400	1792	7114	RDA Debt Service	Tax Increment	(210,000)	Gross AV for added territory have declined by approx 12% from FY10 and half-year results reflect declining tax increment.
534	400	1798	7404	RDA Debt Service	Trustee interest Income	(103,800)	Transfer all Debt Service Reserve to 534-400-1790-7404.
534	400	1799	7404	RDA Debt Service	Trustee interest Income	(1,360)	Transfer all Debt Service Reserve to 534-400-1790-7404.
<b>534 Total</b>						<b>(1,510,160)</b>	
<b>Total Revenue Adjustment</b>						<b>(1,658,585)</b>	
<b>Expenditures</b>							
235	500	1750	3001	RDA Low/Mod Housing	Capital Improvement	(109,765)	Carryover related to the Arrington Home - project is now complete.
235	500	1750	5080	RDA Low/Mod Housing	Transfers Out - RDA Funds	2,800	Increase due to additional admin costs that are funded by a transfer from the RDA Debt Service and Low/Mod funds.
235	500	1756	2011	RDA Low/Mod Housing	Contract Svc	(41,605)	Senior repairs lower than anticipated.
235	500	1799	4001	RDA Low/Mod Housing	Principal	(25,000)	Adjustment for 2005 Series B and 2008 Series B Debt Service payment.
235	500	1799	4010	RDA Low/Mod Housing	Interest	514,885	Adjustment for 2005 Series B and 2008 Series B Debt Service payment.
<b>235 Total</b>						<b>341,315</b>	
334	500	1790	5080	RDA - Capital Projects	Transfers Out - RDA Funds	20,000	Required 20% matching portion from Brownfield Clean-Up Grant.
<b>334 Total</b>						<b>20,000</b>	
534	500	1790	4010	RDA Debt Service	Interest	(20,080)	Adjustment for 2003 Series A Debt Service payment.
534	500	1790	5080	RDA Debt Service	Transfers Out - RDA Funds	10,530	Increase due to additional admin costs that are funded by a transfer from the RDA Debt Service and Low/Mod funds.
<b>534 Total</b>						<b>10,530</b>	
<b>Total Expense Adjustment</b>						<b>351,765</b>	
<b>Net Adjustments</b>						<b>(1,306,820)</b>	



**City of Rialto  
FY 2011 Budget  
Summary by Fund**

Fund No.	Fund	Available Resources	Adjusted 2011		Estimated 6/30/2011 Ending Resources	Total		Mid Year Exp Adj	Revised 2011		Adjusted Estimated 6/30/2011 Resources	
			Budgeted Revenues	Budgeted Expenditures		Mid Year Rev Adj	Budgeted Revenues		Budgeted Expenditures			
General Fund												
010	General Fund	4,637,137	55,309,014	59,888,280	57,871	(1,736,285)	222,070	-	53,572,729	60,110,350	(1,900,484)	
030	Working Capital Reserve				-	-						
		4,637,137	55,309,014	59,888,280	57,871	(1,736,285)	222,070	-	53,572,729	60,110,350	(1,900,484)	
Special Revenue Funds												
200	Measure I	1,770,456	-	1,431,583	338,873	-	-	-	-	1,431,583	338,873	
201	Measure I	292,008	1,139,400	1,150,150	281,258	-	-	-	1,139,400	1,150,150	281,258	
202	Gas Tax	73,045	2,568,220	2,568,220	73,045	-	-	-	2,568,220	2,568,220	73,045	
204	Transportation Development Fund	(32,376)			(32,376)	32,376			32,376		-	
206	Traffic Congestion Relief AB2928	1,551,635	-	957,850	593,785	-	-	250,245	-	1,208,095	343,540	
207	Traffic Safety- Prop 1B	1,216,489	-	1,118,216	98,273	-	-	-	1,118,216	887,301	98,273	
208	Energy Efficiency Block Grant (ARRA)	-	887,300	887,301	(1)	-	-	-	887,300	157,813	-	
210	Park Development	570,989	405,795	157,813	818,971	(337,465)	-	-	68,330	481,506	481,506	
212	Waste Management	296,385	790,753	801,083	286,055	-	-	-	790,753	801,083	286,055	
213	Local Law Enforcement Grant	337,990	13,653	404,149	(52,506)	55,780	-	-	69,433	404,149	3,274	
214	Citizens Opt. Public Safety	44,245	552,964	589,278	7,931	-	-	-	552,964	589,278	7,931	
216	Asset Forfeiture Set Aside	4,899	30	1,015	3,914	-	-	-	30	1,015	3,914	
217	Fire Development	121,984	88,995	28,870	182,109	(46,315)	-	-	42,680	28,870	135,794	
218	Police Development	945,789	201,755	9,890	1,137,654	(113,750)	-	-	88,005	9,890	1,023,904	
219	Asset Forfeiture	290,545	1,100	15,557	276,088	134,300	20,000	-	135,400	35,557	390,388	
220	Open Space Development	1,926,041	52,350	587,797	1,390,594	(19,575)	-	-	32,775	587,797	1,371,019	
221	Rialto Traffic Safety Grant	89,120	377,506	376,804	89,822	(37,260)	(60,060)	-	340,246	316,744	112,622	
222	Transportation Enhancement Grant		-		-	-	-	-	-	-	-	
223	Major Capital Projects	1,666,158	3,851,465	5,042,781	474,842	-	-	-	3,851,465	5,042,781	474,842	
224	Landscape & Lighting District No. 2	650,193	276,544	276,544	650,519	(10,000)	79,300	-	266,870	355,844	561,219	
225	Landscape Maintenance District	197,993	666,630	666,630	197,993	(43,000)	-	-	623,630	666,630	154,993	
226	AB 2766 SCAQMD	86,335	115,100	86,335	86,335	-	(1,000)	-	115,100	114,100	87,335	
229	After School Program - Prop 49	3	-	(1)	4	-	-	-	-	(1)	-	
490	Street Lighting Asst. District	164,544	1,073,300	1,073,300	164,544	47,300	-	-	1,120,600	1,073,300	211,844	
230	Drainage Development	8,309,504	291,385	7,364,930	1,235,959	(109,635)	-	-	181,750	7,364,930	1,126,324	
233	Neighborhood Stabilization Prg (NSP)	-	1,757,868	1,757,867	1	-	-	-	1,757,868	1,757,867	-	
234	Community Dev. Block Grant (Entitle)	122,012	2,633,094	2,822,153	(67,047)	(18,264)	(143,341)	-	2,614,830	2,678,812	58,030	
237	Homeless Prevention & Re-Housing Program	(2,066)	386,796	384,728	1	-	-	-	386,796	384,728	-	
238	Community Development Block Grant-Recov	(16,978)	179,947	162,970	(1)	-	-	-	179,947	162,970	-	
239	Neighborhood Stabilization Program 2-CDB		-		-	-	-	-	-	-	-	
241	Neighborhood Stabilization Prg (NSP)-Prograt	1,058,077	-	14,025	1,044,052	-	-	-	-	14,025	1,044,052	
242	BROWNFIELD COMMUNITY WIDE ASSE	-	400,000	400,000	-	-	-	-	400,000	400,000	-	
243	BROWNFIELD CLEAN UP WDIL SITE	-	240,000	240,000	-	-	-	-	240,000	240,000	-	
245	PEIS Property Tax	255	-	-	255	415	-	-	415	-	670	
250	Traffic Development	2,417,251	589,995	1,946,388	1,060,858	(321,950)	-	-	268,045	1,946,388	738,908	
270	General Facilities Development	720,382	71,525	7,935	783,972	(38,010)	-	-	33,515	7,935	745,962	
282	Business Improvement District	-	93,000	93,000	-	(93,000)	-	-	-	-	-	
300	Capital Projects Fund	85,098	497,691	-	582,789	-	-	-	497,691	-	582,789	
		24,958,003	20,204,487	33,453,925	11,708,565	(918,053)	52,144	-	19,286,434	33,506,069	10,738,363	
Enterprise Funds												
610	Airport Operations	(1,235,737)	369,940	369,940	(1,235,736)	(100,000)	(49,080)	-	269,940	320,860	(1,286,656)	
630	Cemetery	217,040	50,490	50,490	217,040	-	-	-	50,490	50,490	217,040	
640	Recreation & Community Service	468,792	3,003,089	3,242,688	229,192	(82,680)	(177,250)	-	2,920,409	3,065,438	323,762	
680	Utility Billing	-	3,067,705	3,067,705	(0)	(188,370)	(188,370)	-	2,879,335	2,879,335	(0)	
		(549,905)	6,491,224	6,730,824	(789,504)	(371,050)	(414,700)	-	6,120,174	6,316,124	(745,854)	
Internal Service Funds												
690	Fleet Management	203,945	609,426	608,676	204,693	-	-	-	609,426	608,676	204,693	
710	Eng. & Development Services	636,414	2,804,768	2,836,232	584,950	(63,860)	(45,175)	-	2,740,908	2,811,057	566,265	
720	Worker's Compensation	1,481,039	876,400	1,173,000	1,184,439	-	112,000	-	876,400	1,285,000	1,072,439	
730	General Liability	2,922,422	2,579,970	2,579,970	2,922,422	-	-	-	2,579,970	2,579,970	2,922,422	
780	Information Technology Services	1,974,114	677,650	768,181	1,883,583	-	-	-	677,650	768,181	1,883,583	
		7,217,933	7,548,214	7,986,059	6,780,087	(63,860)	66,825	-	7,484,354	8,052,884	6,649,402	

**City of Rialto**  
**FY 2011 Budget**  
**Summary by Fund**

Fund No.	Available Resources	Adjusted 2011 Budgeted Revenues	Adjusted 2011 Budgeted Expenditures	Estimated 6/30/2011 Ending Resources	Total		Mid Year Exp Adj	Revised 2011 Budgeted Revenues	Revised 2011 Budgeted Expenditures	Adjusted Estimated 6/30/2011 Resources
					Mid Year Rev Adj					
Rialto Utility Authority										
660	Sewer Enterprise - Operations	15,584,310	21,288,487	6,021,753	(505,810)	(58,940)		11,220,120	21,229,547	5,574,883
670	Water Enterprise - Operations	13,500,975	11,416,205	10,742,765	(42,390)	(442,440)		8,615,605	10,973,765	11,142,815
Total Rialto Utility Authority		29,085,285	32,704,692	16,764,518	(548,200)	(501,380)		19,835,725	32,203,312	16,717,698
Redevelopment Agency Funds										
235	RDA Low/Mod Housing	16,170,596	15,600,643	5,405,232	(272,000)	341,315		4,563,278	15,941,958	4,791,917
236	Housing Authority	13,134,843	8,763,701	6,182,342	700,245	-		2,511,445	8,763,701	6,882,587
331	2005 Series C TAB	-	-	-	-	-		-	-	-
332	2005 Series A TAB RUSD	-	-	-	-	-		-	-	-
333	Administration	-	2,574,527	(13,329)	13,330	-		2,574,528	2,574,527	-
334	Capital Projects	5,694,440	2,052,900	4,276,838	(590,000)	20,000		1,462,900	3,490,502	3,666,838
335	2005 Series A TAB	3,168,442	15,881,827	394,116	-	-		15,881,827	18,656,153	394,116
336	2008 Series A TAB	22,282,856	6,253,477	100,755	-	-		6,253,477	28,435,578	100,755
337	2008 Series A TAB RUSD	405,216	1,200	403,771	2,645	-		1,200	403,771	2,645
338	RDA 2008 SERIES C	811,854	2,500	10,225	-	-		2,500	804,129	10,225
534	Merged Debt Service Area	14,066,736	18,729,660	13,889,014	(1,510,160)	(9,550)		17,219,500	18,897,832	12,388,404
Total RDA Low/Mod & Project Funds		75,734,984	52,129,240	30,247,839	(1,658,585)	351,765		50,470,655	97,968,150	28,237,487
Debt Service Funds										
870	Sewer CFD 87-1	1,125,936	786,720	1,160,521	-	-		786,720	752,135	1,160,521
871	CFD 2006-1 Elm Park	384,267	400,710	307,747	-	-		400,710	477,230	307,747
520	1997 COP	771,616	255,770	758,971	-	-		255,770	268,415	758,971
Total Debt Service Funds		2,281,819	1,443,200	2,227,239	-	-		1,443,200	1,497,780	2,227,239
TOTAL ALL FUNDS		143,365,256	163,509,304	66,996,614	(5,296,033)	(223,276)		158,213,271	239,654,669	61,923,851